February 10, 2009

United States Bankruptcy Court One Bowling Green New York, NY 10004

Attn: Honorable Judge Robert D. Drain

Ref:

Delphi Corp. Case #05-44481 Document # 14705

I object to the above referenced Motion For Order by Delphi to be heard February 24, 2009 based on the following factors:

- 1. While it is understandable that Delphi must take dramatic actions under the current economic environment, GM is intervening with financial support on several fronts to help relieve Delphi's situation.
- 2. I was a GM employee from June 6, 1962 through December 31, 1998 at which time I became a Delphi employee coincidental with the spin-off of Delphi. I then was a Delphi employee from January 1, 1999 through March 31, 2001. Therefore, approximately 95% of my working time with GM/Delphi was with GM-only the last 27 months were with Delphi.
- 3. My peers having comparable positions who were able to retire by December 31, 1998 are designated as GM retirees even though they worked in the former operations that became Delphi. They continue to receive the promised post retirement benefits from GM including SERP.
- 4. I believe that it is highly discriminatory for GM's financial support of Delphi to exclude continuation of the SERP payment to retired Delphi executives who devoted the vast majority of their working lives supporting the success of GM, while allowing SERP payments to continue for retirees described in item 3 above.
- 5. From June 1, 1991 through January 31, 1999 I was assigned to GM's European operations. This required that my wife quit her working career (which she began after raising our children) in joining me on the move to Europe. She was unable to work in Europe during the nearly eight years we spent there nor was she able to resume her career upon repatriation due to her skills becoming obsolete with the changed requirements at the time of return. We were willing to forego her ability to build a retirement savings program because of the promised post retirement benefits from GM. GM's lack of support for its executive retirees who were designated as Delphi executive retirees is discriminatory and unfair.

Please take these factors into consideration in your decision and reject this Motion For Order.

Sincerely,

Bruce E Kirkham

10280 Heritage Bay Blvd. #3314

Brune & glide

Naples, FL 34120

239-352-1126